

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Civil No. 13-mc-87 (SRN/TNL)

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	<b>DECLARATION OF JEFFREY</b>
v.	)	<b>WAGNER IN SUPPORT OF</b>
	)	<b>PETITION TO ENFORCE</b>
JOHN K. THORNTON,	)	<b>INTERNAL REVENUE SERVICE</b>
	)	<b>SUMMONS</b>
Respondent.	)	

Jeffrey Wagner declares pursuant to 28 U.S.C. § 1746(1):

1. I am a duly commissioned revenue officer employed in the Small Business/Self Employed Division Midwest Compliance Area of the Internal Revenue Service located at 1550 American Blvd. E, Suite 500, Bloomington, Minnesota 55425.
2. Jeffrey Wagner is a pseudonym I used in my official capacity as an officer of the IRS. The pseudonym, used for privacy and safety reasons, has been registered with the IRS in accordance with all IRS procedures governing the use of pseudonyms (Internal Revenue Manual 10.5.7).
3. In my capacity as a revenue officer, I am conducting an investigation into the federal income tax liability of Respondent John K. Thornton for the calendar years ending: 2001, 2002, and 2003. In addition, I am conducting an investigation regarding delinquent individual income tax returns for tax periods ending: 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012.
4. On July 25, 2013 I issued an IRS summons directing Respondent John K.

Thornton to appear for the purposes of testifying and producing records in connection with the investigation above-described.

5. Respondent John K. Thornton refused to comply with the summons.

6. On October 25, 2013, proceedings to enforce the summons were commenced pursuant to 26 U.S.C. § 7402(b) and 7604(a).

7. On August 1, 2014, this Court issued its judgment adopting the Report and Recommendation of United States Magistrate Judge Tony N. Leung which recommended enforcement of the summons.

8. On August 4, 2014 I sent a letters to Respondent John K. Thornton through United States first class mail and certified mail directing his appearance at my office on August 21, 2014.

9. Respondent John K. Thornton failed to appear on that date, and did not contact me requesting any continuance of the appearance date.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 23rd day of September, 2014.

s/ Jeffrey Wagner  
Jeffrey Wagner  
Revenue Officer